

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 19-cv-1781, 19-cv-1783, 19-cv-1785, 19-cv-1788, 19-cv-1791, 19-cv-1792, 19-cv-1794, 19-cv-1798, 19-cv-1800, 19-cv-1801, 19-cv-1803, 19-cv-1806, 19-cv-1808, 19-cv-1809, 19-cv-1810, 19-cv-1812, 19-cv-1813, 19-cv-1815, 19-cv-1818, 19-cv-1865, 19-cv-1866, 19-cv-1867, 19-cv-1868, 19-cv-1869, 19-cv-1870, 19-cv-1871, 19-cv-1873, 19-cv-1893, 19-cv-1894, 19-cv-1895, 19-cv-1896, 19-cv-1898, 19-cv-1904, 19-cv-1906, 19-cv-1911, 19-cv-1918, 19-cv-1922, 19-cv-1924, 19-cv-1926, 19-cv-1928, 19-cv-1929, 19-cv-1930, 19-cv-1931.

**Declaration of Gry Ahlefeld-Engel  
In Support of Skatteforvaltningen's  
Opposition to Motion to Dismiss**

Copenhagen, Denmark  
July 12, 2019

Gry Ahlefeld-Engel declares and says:

1. I reside in Lyngby, Denmark.

2. Since April 1, 2019, I have been the Underdirektør, or Director, of the Anti-Fraud Division of Skattestyrelsen, which, in English, means the Danish Tax Agency. As of 1 July, 2018, Skattestyrelsen is one of seven units that comprise the Customs and Tax Administration of The Kingdom of Denmark (Skatteforvaltningen) (formerly known as “SKAT”), which is the Plaintiff in this action.

3. I submit this Declaration in support of Plaintiff’s Opposition to Defendants’ Motions to Dismiss the complaints for lack of standing. I make this Declaration based on my personal knowledge except where otherwise indicated to be based on records of Skatteforvaltningen that I have reviewed and attached as Exhibits to this Declaration. Where so indicated, I believe the same to be true.

4. Skatteforvaltningen has complete authority and control over its day-to-day operations. Skatteforvaltningen consists of seven (7) specialized agencies, which are separate units within Skatteforvaltningen each responsible for their core tasks. The agencies have offices spread over multiple locations in Denmark, and each agency has its own director general. The management of Skatteforvaltningen consists of seven director generals who have overall responsibility for carrying out Skatteforvaltningen’s duties. Each of the seven director generals manages the day-to-day operations and has responsibilities of that director general’s unit. Through these director generals, Skatteforvaltningen manages its operations, including the employment of its employees, contracting for various goods and services, the collection and receipt of taxes, and the maintenance of its finances for these various purposes. To carry out its

operations, Skatteforvaltningen, through its director generals, routinely enters into contracts with employees, vendors, and other third parties. An example of one such employment contract between Skatteforvaltningen and an employee is attached as Exhibit A.

5. As described in paragraph 4, for the purposes of carrying out its operations, Skatteforvaltningen maintains multiple bank accounts in its own name, and has done so for many years. Into these various accounts it receives tax and other incoming payments, and out of these accounts it pays tax refunds and other payments to third parties. As an example of one such bank account, attached as Exhibit B is an account statement for one of Skatteforvaltningen's bank accounts maintained at Danske Bank. The account statement reflects that the account is in the name of "SKAT, Nordsjælland-København." The words "Nordsjælland-København" refers to North Zealand, Copenhagen, the location of the office of Skatteforvaltningen responsible for the account.

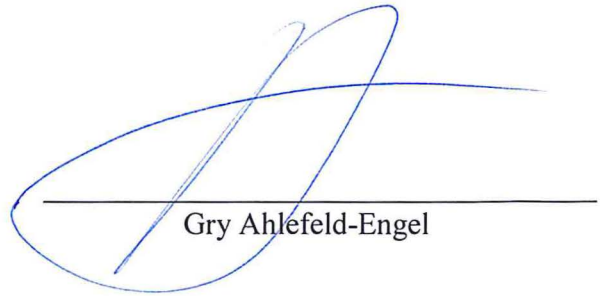
6. The bank account at Danske Bank reflected in Exhibit B was the account from which Skatteforvaltningen made the refund payments to each of the Defendant pension plans who have filed the Motion to Dismiss. Skatteforvaltningen would make payments in batch transfers to a third party designated by each of the pension plans. Most often, the designated third party was a payment agent, such as Acupay System LLC. For example, attached as Exhibit C is a copy of a transfer confirmation, reflecting a batch transfer payment on 19 May 2015 of 488,269,280.93 DKK from the account at Danske Bank to the bank account of Acupay, one of the payment agents designated by multiple defendant pension plans. This batch transfer represents multiple refund payments to multiple pension plans, including four refund payments to defendant Avanix Management LLC Roth 401(K) Plan, one of the moving defendants, in the

amounts of 21,007,942.92 DKK, 21, 216,021.39 DKK, 2,167,154.19 DKK, and 4,667,227.29 DKK.

7. In the event that Skatteforvaltningen has a legal dispute with a third party, Skatteforvaltningen commences litigation in a Danish court (or any other jurisdiction) in its own name, not in the name of the Kingdom of Denmark. An example of one such lawsuit is attached as Exhibit D.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on July 12, 2019



Gry Ahlefeld-Engel